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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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Internal Audit Executive

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December 4, 2008

Freddie L. Dunlap, Supply Commissioner
Supply Division
1200 Market Street, Room #324
St. Louis, MO 63103-2842

RE: Payroll Distribution of the City Mail Service (Department #172)
Payroll Period Ending May 10, 2008 (Project # 2008-52)

Dear Mr. Dunlap:

A payroll distribution was conducted of the City Mail Service's for the pay period ending May 10, 2008. The objectives of this review were to determine if:


- Eligible City Employees received wages
- Wages were adequately safeguarded
- Employees were only paid for actual hours worked
- The accrual and use of paid leave were accurate

The fieldwork was completed on May 30, 2008. During the observation, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Respectfully,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Comptrollers Office
Ronald Smith, City Operations Manager, Mayor's Office